ACCOUNTING SYSTEM/INTERNAL CONTROL
QUESTIONNAIRE

ACCOUNTING SYSTEM:

1. Which of the following best describes the accounting system?
   _____Manual   _____Automated   _____Combination

2. Is there a Chart of Accounts? _____Yes _____No

3. What books of account are maintained?

	YES	NO
General Ledger		
Project Cost Ledger		
Cash Receipts Journal		
Cash Disbursements Journal		
Payroll Journal		
Income (sales)Journal		
Purchase Journal		
General Journal		
Other		

4. Does the accounting system identify the receipt and expenditure of funds separately for each grant, contract and other projects? _____Yes _____No

5. Are time distribution records maintained for each employee to account for 100% of his/her hours?   _____Yes _____No

* Please attach a sample of your completed time sheet. (We have attached a sample if you need to institute a system.)

COMMENTS: (Please indicate related question number, where applicable)

INTERNAL CONTROLS:

1. Are the duties of the bookkeeper/recordkeeper separated from cash functions (receipt or payment of cash)? _____Yes _____No

2. Are checks signed by individuals whose duties exclude recording cash received, approving vouchers for payment and payroll preparation? _____Yes _____No

3. Are accounting entries supported by appropriate documentation (e.g., purchase orders, vouchers, etc.)? _____Yes _____No

COMMENTS: (Please indicate related question number, where applicable)